

[DO NOT PUBLISH]

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

No. 05-10001

<p>FILED U.S. COURT OF APPEALS ELEVENTH CIRCUIT February 9, 2006 THOMAS K. KAHN CLERK</p>

U.S. Tax Court No. 6893-03L

JOSEPH A. DELVECCHIO,
CAROL DELVECCHIO,

Petitioners-Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Petition for Review of a Decision of the
United States Tax Court

(February 9, 2006)

Before BARKETT, WILSON and REAVLEY*, Circuit Judges.

PER CURIAM:

* Honorable Thomas M. Reavley, United States Circuit Judge for the Fifth Circuit, sitting by designation.

Joseph and Carol DelVecchio (collectively “DelVecchios”), proceeding pro se, appeal a Tax Court order upholding the Internal Revenue Service’s (“IRS’s”) determination that they owe over \$600,000 in taxes for the years 1987 and 1988. We have reviewed the record and considered the briefs and argument of the parties and find no reversible error in the Tax Court’s determination that taxpayers’ 1987 and 1988 income tax liabilities were timely and validly assessed in 2001. We find that because adherence to statutory procedures was properly verified, there was no error in the decision to allow collection of the income tax liabilities to proceed.

AFFIRMED